

Required Financial Documents by Business Type

All business types (e.g., corporation, sole proprietorship, partnership, etc.) must submit the hardcopy financial documentation detailed in the [Request for Bids \(RFB\) instructions](#). The tax return extract must be either a 2013 or 2014 tax return.

The tax return extract and the [three financial statements](#) must be for the same 12-month accounting period and must correspond. For example, if the tax return extract is for the calendar year 2013, the financial statements must be for calendar year 2013.

We strongly recommend the use of an accounting professional to prepare your financial statements. We suggest that you provide the accounting professional with a copy of this Required Financial Documents by Business Type chart, the financial section of the RFB instructions and the [Hardcopy Document Package Checklist](#). All packages must be prepared in accordance with this checklist and the RFB instructions. All financial documents except strictly cash basis financial documents must be prepared in accordance with generally accepted accounting principles (GAAP).



Business Type	Tax Return Extract	Income Statement	Balance Sheet	Statement of Cash Flows	Credit Report & Numerical Score
<p>LLC, PC, S or C Corporation</p>	<p>Most current year for which a tax return has been submitted. The tax return extract must be either a 2013 or 2014 tax return.</p> <p>Note: For a parent/subsidiary, see special rules on corresponding financial statements.</p> <p>MUST INCLUDE:*</p> <ul style="list-style-type: none"> • Form 1120: pages 1 – 5 <i>or</i> • Form 1120S: pages 1 – 5 <i>or</i> • Schedule C: pages 1 – 2 <i>or</i> • Form 1065: pages 1 – 5 <i>or</i> • Form 990: pages 1 and 9 – 11 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Revenue • Adjustment to revenues (if applicable) • Cost of goods sold (if applicable) • Expenses by category • Net income/loss 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Current assets • Total assets • Current liabilities • Total liabilities • Stockholder equity 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Operating activities • Financing activities • Investing activities • Beginning and ending cash balances 	<p>Dated credit report with score that was completed no earlier than 90 days prior to the opening of the bid window.**</p> <p>See RFB Appendix A for date the credit reports/scores must be prepared.</p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> • Dun & Bradstreet • Experian • Equifax • TransUnion • Standard & Poor's

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<p>Sole Proprietor</p>	<p>Most current year for which a tax return has been submitted. The tax return extract must be either a 2013 or 2014 tax return.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Schedule C: pages 1 – 2 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Revenue • Adjustment to revenues (if applicable) • Cost of goods sold (if applicable) • Expenses by category • Net income/loss 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Current assets • Total assets • Current liabilities • Total liabilities • Owner's capital 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Operating activities • Financing activities • Investing activities • Beginning and ending cash balances 	<p>Dated credit report with score that was completed no earlier than 90 days prior to the opening of the bid window.**</p> <p>See RFB Appendix A for date the credit reports/scores must be prepared.</p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> • Dun & Bradstreet • Experian • Equifax • TransUnion • Standard & Poor's

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<p>Partnership</p>	<p>Most current year for which a tax return has been submitted The tax return extract must be either a 2013 or 2014 tax return.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Form 1065: pages 1 – 5 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Revenue • Adjustment to revenues (if applicable) • Cost of goods sold (if applicable) • Expenses by category • Net income/loss 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Current assets • Total assets • Current liabilities • Total liabilities • Partners' capital 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Operating activities • Financing activities • Investing activities • Beginning and ending cash balances 	<p>Dated credit report with score that was completed no earlier than 90 days prior to the opening of the bid window.**</p> <p>See RFB Appendix A for date the credit reports/scores must be prepared.</p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> • Dun & Bradstreet • Experian • Equifax • TransUnion • Standard & Poor's

Business Type	Tax Return Extract	Income Statement	Balance Sheet	Statement of Cash Flows	Credit Report & Numerical Score
<p align="center">Non-Profit Organization</p>	<p>Most current year for which a tax return has been submitted. The tax return extract must be either a 2013 or 2014 tax return.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Form 990: pages 1 and 9 – 11 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Revenue • Adjustment to revenues (if applicable) • Cost of goods sold (if applicable) • Expenses by category • Net income/loss 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Current assets • Total assets • Current liabilities • Total liabilities • Total net assets or fund balances 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Operating activities • Financing activities • Investing activities • Beginning and ending cash balances 	<p>Dated credit report with score that was completed no earlier than 90 days prior to the opening of the bid window.**</p> <p>See RFB Appendix A for date the credit reports/scores must be prepared.</p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> • Dun & Bradstreet • Experian • Equifax • TransUnion • Standard & Poor's

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<p>Municipality- or State-Owned Organization</p>	<p>A tax extract is submitted only if the municipality- or state-owned organization has a tax filing requirement.</p> <p>The tax return extract must be either a 2013 or 2014 tax return.</p>	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Revenue • Adjustment to revenues (if applicable) • Cost of goods sold (if applicable) • Expenses by category • Net income/loss 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Current assets • Total assets • Current liabilities • Total liabilities • Total net assets or fund balances 	<p>Financial statements and tax extract must correspond and cover the same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Operating activities • Financing activities • Investing activities • Beginning and ending cash balances 	<p>Dated credit report with score that was completed no earlier than 90 days prior to the opening of the bid window.**</p> <p>See RFB Appendix A for date the credit reports/scores must be prepared.</p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> • Dun & Bradstreet • Experian • Equifax • TransUnion • Standard & Poor's

Business Type	Tax Return Extract	Income Statement	Balance Sheet	Statement of Cash Flows	Credit Report & Numerical Score
<p>New Supplier</p>	<p>If a tax return has been filed, refer to the relevant business types above for requirements.</p> <p>The tax return extract must be either a 2013 or 2014 tax return.</p> <p>MUST INCLUDE:*</p> <ul style="list-style-type: none"> • Form 1120: pages 1 – 5 <i>or</i> • Form 1120S: pages 1 – 5 <i>or</i> • Form 1065: pages 1 – 5 <i>or</i> • Schedule C: pages 1 – 2 <i>or</i> • Form 990: pages 1 and 9 – 11 	<p>Income statements for a 12-month period with actual and pro forma data separately prepared for the months to which they apply.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Revenue • Adjustment to revenues (if applicable) • Cost of goods sold (if applicable) • Expenses by category • Net income/loss 	<p>Balance sheets for a 12-month period with actual and pro forma data separately prepared for the months to which they apply.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Current assets • Total assets • Current liabilities • Total liabilities • Stockholders' equity or owner's capital • Non-profit, municipality or state-owned organizations must include total net assets or fund balances instead of stockholders' equity or owner's capital 	<p>Statements of cash flows for a 12-month period with actual and pro forma data separately prepared for the months to which they apply.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Operating activities • Financing activities • Investing activities • Beginning and ending cash balances 	<p>Dated credit report with score that was completed no earlier than 90 days prior to the opening of the bid window.**</p> <p>See RFB Appendix A for date the credit reports/scores must be prepared.</p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> • Dun & Bradstreet • Experian • Equifax • TransUnion • Standard & Poor's <p>If a credit report is not available for the business, the principal business owner must supply a personal credit report with numerical score prepared no earlier than 90 days prior to the opening of the bid window by one of the credit agencies listed.</p>

Business Type	Tax Return Extract	Income Statement	Balance Sheet	Statement of Cash Flows	Credit Report & Numerical Score
<p>Network</p>	<p>For each network member, refer to the relevant business types above for tax extract requirements.</p> <p>The tax return extract must be either a 2013 or 2014 tax return.</p> <p>MUST INCLUDE:*</p> <ul style="list-style-type: none"> • Form 1120: pages 1 – 5 <i>or</i> • Form 1120S: pages 1 – 5 <i>or</i> • Form 1065: pages 1 – 5 <i>or</i> • Schedule C: pages 1 – 2 <i>or</i> • Form 990: pages 1 and 9 – 11 	<p>One year for each network member. Financial statements and tax extract cover same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Revenue • Adjustment to revenues (if applicable) • Cost of goods sold (if applicable) • Expenses by category • Net income/loss 	<p>One year for each network member. Financial statements and tax extract cover same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Current assets • Total assets • Current liabilities • Total liabilities • Stockholders' equity or owners' capital 	<p>One year for each network member. Financial statements and tax extract cover same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> • Operating activities • Financing activities • Investing activities • Beginning and ending cash balances 	<p>Dated credit report with score, for each network member that was completed no earlier than 90 days prior to the opening of the bid window.**</p> <p>See RFB Appendix A for date the credit reports/scores must be prepared.</p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> • Dun & Bradstreet • Experian • Equifax • TransUnion • Standard & Poor's

* The required form depends on your accounting period and business type. Contact your tax preparer if you have any questions.

** Credit reports must reflect a numerical score unless you are using Standard & Poor's. Standard & Poor's credit report uses an alpha score instead of a numerical score; therefore, the report must contain the alpha grade such as AAA, AA, etc. Gauges with an arrow indicating the relative value of credit or a credit report indicating the number of days beyond term are not acceptable.

Note: Financial statements (except for those prepared on a strictly cash basis method of accounting) should be prepared in accordance with GAAP.